COMBINED DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare that

My residence, post office address and citizenship are as stated below next to my name.

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled: VARIABLE VALVE SYSTEM OF INTERNAL COMBUSTION ENGINE AND HYDRAULIC ACTUATOR

the spec	cification of which: (checi	k one)			
		REGULAR OR DESIG	N APPLICATION		
	is attached hereto.				
	was filed on	as application Serial No			
		(if			
	PC	FILED APPLICATION ENTE	ERING NATIONAL STAGE		
\boxtimes	was described and claimed in International application No. <u>PCT/JP03/16035</u> filed on <u>15 December 2003</u> and as amended on(if any).				
I hereby claims, a	y state that I have review as amended by any amer	wed and understand the cont adment referred to above.	ents of the above-identified sp	ecification, including the	
I acknow	wledge the duty to disclosions, §1.56.		al to patentability as defined in	Title 37, Code of Federal	
	, 3	PRIORITY (CLAIM		
listed be	viclaim foreign priority ber elow and have also identif hat of the application on v	fied below any foreign applica	y foreign application(s) for pate tion for patent or inventor's certi PLICATION(S)	nt or inventor's certificate ficate having a filing date	
	Country	Application	Date of Filing	Priority	
	Country	Number	(day, month, year)	Claimed	
	Japan	2003-80100	24 March 2003	Yes	
l hereby applicati	v claim the benefit under lion(s) listed below:	Fitle 35, United States Code §	119(e) of any United States pro	visional patent	
Applicat	cation No. Filing Date Status (patented, pending aband		pending abandoned)		
(Comple	ete this part only if this is	a continuing application.)			
matter of provided patental	of each of the claims of d by the first paragraph bility as defined in Title 37	this application is not disclos of 35 USC 112. I acknowled	tes application(s) listed below a ed in the prior United States a ge the duty to disclose informa §1.56 which became available date of this application:	pplication in the manner ition which is material to	
Applicat	ion No.	Filing Date	Status (patented,	pending abandoned)	

POWER OF ATTORNEY

The undersigned hereby authorizes the U.S. attorney or agent named herein to accept and follow instructions from **YAMAGUCHI INTERNATIONAL PATENT OFFICE** as to any action to be taken in the Patent and Trademark Office regarding this application without direct communication between the U.S. attorney or agent and the undersigned. In the event of a change in the persons from whom instructions may be taken, the U.S. attorney or agent named herein will be so notified by the undersigned.

As a named inventor, I hereby appoint the registered patent attorneys represented by Customer No. 00466 to prosecute this application and transact all business in the Patent and Trademark Office connected therewith, including: Robert J. PATCH, Reg. No. 17,355, Andrew J. PATCH, Reg. No. 32,925, Robert F. HARGEST, Reg. No. 25,590, Benoît CASTEL, Reg. No. 35,041, Thomas W. PERKINS, Reg. No. 33,027, Roland E. LONG, Jr., Reg. No. 41,949, Eric JENSEN, Reg. No. 37,855, Liam MCDOWELL, Reg. No. 44,231, and Philip A. DUBOIS, Reg. No. 50,696,

c/o YOUNG & THOMPSON Second Floor 745 South 23rd Street Arlington, Virginia 22202 **Customer Number**

00466

Address all telephone calls to Young & Thompson at 703/521-2297. Telefax: 703/685-0573.

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

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Inventor's signature:	Hicking Tanden	Date:	Sep. 14, 2005		
Full name of sole or fire					